

STATEMENT OF PURPOSE

RS19478

It is common to have Warrants of Distrainment issued for unpaid personal property taxes where the delinquency is ten dollars or less. The current statute mandates that a Warrant of Distrainment be issued and that the Sheriff execute this warrant. This is not cost effective and actually costs the county more than it can receive if the delinquent taxes are paid in full. These amendments will make the issuance of Warrants of Distrainment an option based upon a threshold limit set by the Board of County Commissioners. The threshold limit cannot exceed one and one half (1.5) times the actual amount that it costs the county to process a Warrant of Distrainment. This will help to ensure that Warrants of Distrainment are being issued when it is truly necessary. For the delinquent accounts that fall below the threshold, the Treasurer may, based upon a resolution by the Board of County Commissioners, send the delinquent amounts to a private collection agency. Regardless, the taxes will attempt to be collected by one method the other.

FISCAL NOTE

No impact to the State General Fund or any taxing districts. Counties should see a savings from the cost of processing Warrants of Distrainment.

Contact:

Name: Tony Poinelli

Office: Idaho Association of Counties

Phone: (208) 345-9126